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18 Attorneys for Plaintiff AMERICAN
INSTITUTE OF CERTIFIED PUBLIC
19 ACCOUNTANTS

20 UNITED STATES DISTRICT COURT

21 CENTRAL DISTRICT OF CALIFORNIA, EASTERN DIVISION

22 AMERICAN INSTITUTE OF
23 CERTIFIED PUBLIC
ACCOUNTANTS,

24 Plaintiff,

25 v.

26 STEPHEN LAU,

27 Defendant.
28

Case No. 24-cv-1940

**DECLARATION OF WILLIAM
EMMER**

1 STEPHEN LAU,
2 Counterclaimant,
3 v.
4 AMERICAN INSTITUTE OF
5 CERTIFIED PUBLIC
6 ACCOUNTANTS,
7 Counter-Defendant.

8
9 **DECLARATION OF WILLIAM EMMER**

10 I, William Emmer, declare as follows:

11 1. I am the Chief Operating Officer of the National Association of State
12 Boards of Accountancy ("NASBA"). NASBA is the association dedicated to serving
13 the United States' 55 State Boards of Accountancy. State Boards of Accountancy
14 license more than 672,000 Certified Public Accountants and regulate the practice of
15 public accountancy in the United States.

16 2. I have personal knowledge of NASBA's role in assisting the American
17 Institute of Certified Public Accountants ("AICPA") in its investigation of a series
18 of unauthorized disclosures on Discord and Reddit of material comprised of,
19 pertaining to, and/or describing the questions, problems, and suggested answers that
20 make up the test items used in the Uniform CPA Exam (collectively, "Exam
21 Content").

22 3. NASBA works with the AICPA to provide testing information to
23 Uniform CPA Exam ("CPA Exam") candidates. Specifically, NASBA maintains a
24 central candidate database and matches score data it receives from the AICPA with
25 individual candidate details, which the AICPA does not have. In most states, scores
26 are reported on NASBA's website. NASBA's central database contains records of
27 candidates who have taken the various sections of the CPA Exam.

28 4. NASBA reviewed and confirmed Stephen Lau's testing history in its
internal database. Lau sat for the REG section of the CPA Exam on at least

1 November 25, 2023. Lau sat for the ISC section of the CPA Exam on at least
2 February 3, 2024. Lau sat for the FAR section of the CPA Exam on at least
3 September 24, 2024.

4 5. NASBA's records show that Lau saw, acknowledged, and accepted the
5 terms of The Uniform CPA Examination Conduct and Non-Disclosure Agreement
6 (the "NDA") as is required before any candidate schedules or takes the CPA Exam.
7 Specifically, Lau saw, acknowledged, and accepted the terms of the NDAs attached
8 hereto on at least November 16, 2023, December 28, 2023, and August 12, 2024
9 when scheduling his appointments to take sections of the CPA Exam by
10 affirmatively clicking "I ACCEPT", as opposed to "I DO NOT AGREE". A copy of
11 the NDA that Lau saw, acknowledged, and accepted on at least November 16, 2023
12 is attached hereto as Exhibit 1. A copy of the NDA that Lau saw, acknowledged,
13 and accepted on at least December 28, 2023, and August 12, 2024 is attached hereto
14 as Exhibit 2.

15 6. The CPA Portal is an online platform provided by NASBA that allows
16 CPA candidates and licensed professionals to manage various aspects of their CPA
17 journey. It serves as a centralized system for, among other things, viewing and
18 printing Notices to Schedule (NTS), which are required to schedule CPA Exam
19 sections. All CPA candidates are required to use NASBA's CPA Portal to access
20 their candidate testing data.

21 7. All CPA candidates, including candidates in California, are required to
22 read, understand, and accept the terms of the Consent Agreement (the "Informed
23 Consent Agreement") attached hereto as Exhibit 3. Prior to doing so, such
24 candidates are notified that the Informed Consent Agreement is a binding contract
25 between the candidate, the candidate's jurisdiction's Board of Accountancy, the
26 National Association of State Boards of Accountancy ("NASBA"), and the
27 American Institute of Certified Public Accountants ("AICPA").
28

1 8. On at least February 4, 2023, Lau affirmatively acknowledged that he
2 had read, understood, and accepted the terms of the Informed Consent Agreement
3 under which he agreed to the investigation of any suspected inappropriate activity
4 and to the transfer of his personal data to the AICPA in connection with any such
5 investigation. A copy of NASBA's record of Lau's acceptance of the Informed
6 Consent Agreement and all its terms is attached hereto as Exhibit 4. Exhibit 4 is a
7 screen capture from NASBA's CPA Portal system where NASBA, as a regular
8 practice, keeps records of CPA candidate's acceptances of the Informed Consent
9 Agreement made at or near the time of such acceptances.

10 9. The status of "Accepted" shown in Exhibit 4, indicates that Mr. Lau
11 affirmatively acknowledged that he had read, understood, and accepted the terms of
12 the Informed Consent Agreement.

13 10. In order to register with NASBA's CPA Portal, a CPA Exam candidate
14 goes to: <https://dashboard.nasba.org/> and clicks "sign-up" as shown in the
15 screenshot on page 1 of Exhibit 5 hereto.

16 11. The candidate then creates and registers an account with NASBA by
17 entering a current and accessible email account and a password which meets the
18 applicable security standards into the interface shown in the screenshot on page 2 of
19 Exhibit 5, and then affirmatively clicks on the green button labeled "Register".

20 12. As shown in the screenshots on page 3 of Exhibit 5, NASBA then
21 sends a verification email to the registered email address that instructs the candidate
22 to click the link in the email to confirm and activate their account.

23 13. As shown in the screenshots on pages 4-5 of Exhibit 5, the candidate is
24 then required to set up a SMS multifactor authenticator and affirmatively click on
25 "Finish" once this setup is complete.

26 14. After that, as shown in the screenshots on pages 6-13 of Exhibit 5, all
27 candidates, including those in non-CPAES jurisdictions like California, are required
28 to review each section of the Informed Consent Agreement and affirmatively check

1 the checkbox underneath each section before continuing, and then click the green
2 "Submit" button.

3 15. As shown on page 6 of Exhibit 5, by affirmatively clicking the
4 checkbox under the Notice in Section I of the Informed Consent, Lau accepted that
5 he read and understood that, in consideration for him being permitted to sit for the
6 CPA Exam, he agreed that he had read and understood that his acceptance of the
7 Informed Consent Agreement was required.

8 16. This acceptance requirement applies to any CPA Exam candidate who
9 uses the new CPA Portal, including CPA candidates in California who schedule
10 CPA Exam section tests, as Lau has done.

11 17. As shown in Exhibit 4 hereto, on February 4, 2023, Lau affirmatively
12 agreed that he accepted that he had read and understood the Informed Consent
13 Agreement, including Section II(c), which provides that NASBA or AICPA may,
14 among other things, refuse to release his scores in the event that his conduct violates
15 the rules or conduct and non-disclosure requirements of the AICPA, and that his
16 failure to maintain the confidentiality of the Uniform CPA Exam could result in
17 invalidation of his scores, disqualification from future exams, and civil or criminal
18 penalties against him.

19
20 I declare under penalty of perjury under the laws of the State of California
21 and of the United States that the foregoing is true and correct.

22 Executed this 2nd day, of April, 2025 in Nashville, TN.

23 (city, state)

24 

25
26 William Emmer